

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
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**Gangtok**

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**No. 42**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 03/2020- GST/SIKKIM**

**Date: 1<sup>st</sup> January 2020**

**NOTIFICATION**

In exercise of the powers conferred by section 148 of the Sikkim Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Sikkim in the Finance Department 62/2019–State Tax, dated the 26<sup>th</sup> November, 2019, namely:–

In the said notification,–

- (i) in paragraph 2, in clause (iii), for the figures, letters and words “30<sup>th</sup> day of October, 2019” and “31<sup>st</sup> day of October”, the figures, letters and words “31<sup>st</sup> day of December, 2019” and “1<sup>st</sup> day of January, 2020” shall respectively be substituted;
- (ii) in paragraph 3, for the figures, letters and words “31<sup>st</sup> day of October, 2019”, the figures, letters and words “1<sup>st</sup> day of January, 2020” shall be substituted.

**Jigme Dorjee Bhutia  
Secretary  
Commercial Taxes Division  
Finance Department**